

**Louisiana Coalition Against
Domestic Violence, Inc.
Baton Rouge, Louisiana
December 31, 2008**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

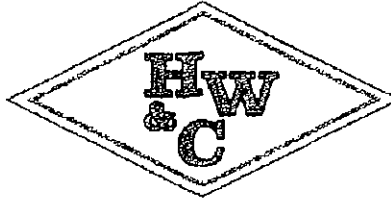
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Table of Contents

Independent Auditor's Report	Page	3
Financial Statements		
Statements of Financial Position	Page	5
Statements of Activities and Changes in Net Assets	Page	6
Schedules of Functional Expenses	Page	7
Statements of Cash Flows	Page	9
Notes to Financial Statements	Page	10
Supplementary Information		
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with <i>Government Auditing Standards</i>	Page	15
Schedule of Current Year Findings and Questioned Costs	Page	17
Schedule of Prior Year Findings and Questioned Costs	Page	18

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June 25, 2009

Independent Auditor's Report

The Board of Directors
Louisiana Coalition Against Domestic Violence, Inc.
Baton Rouge, Louisiana

Members of the Board:

We have audited the accompanying statements of financial position of the

Louisiana Coalition Against Domestic Violence, Inc.
(A Nonprofit Organization)
Baton Rouge, Louisiana

as of December 31, 2008 and 2007, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended. Those financial statements are the responsibility of the Louisiana Coalition Against Domestic Violence, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana Coalition Against Domestic Violence, Inc. as of December 31, 2008 and 2007, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2009, on our consideration of the Louisiana Coalition Against Domestic Violence, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Yours truly,

Hawthorne, Weymouth & Carroll, L.L.P.

Louisiana Coalition Against Domestic Violence, Inc.
 Statements of Financial Position
 December 31, 2008 and 2007

Assets		<u>2008</u>	<u>2007</u>
Current Assets			
Cash		\$119,555	\$545,218
Grants receivable		211,256	138,525
Prepaid expenses		<u>3,690</u>	<u>1,253</u>
<u>Total current assets</u>		<u>334,501</u>	<u>684,996</u>
Fixed Assets			
Equipment and furnishings		164,070	164,070
Accumulated depreciation		<u>(141,274)</u>	<u>(125,323)</u>
<u>Total fixed assets</u>		<u>22,796</u>	<u>38,747</u>
<u>Total assets</u>		<u>357,297</u>	<u>723,743</u>
Liabilities and Net Assets			
Current Liabilities			
Accounts payable		79,743	36,615
Deferred revenue		127,099	187,030
Other current liabilities		<u>6,634</u>	<u>18,826</u>
<u>Total current liabilities</u>		<u>213,476</u>	<u>242,471</u>
Net Assets			
Unrestricted		139,388	476,889
Temporarily restricted		<u>4,433</u>	<u>4,383</u>
<u>Total net assets</u>		<u>143,821</u>	<u>481,272</u>
<u>Total liabilities and net assets</u>		<u>357,297</u>	<u>723,743</u>

The accompanying notes are an integral part of these financial statements.

Louisiana Coalition Against Domestic Violence, Inc.
Statements of Activities and Changes in Net Assets
Years Ended December 31, 2008 and 2007

	<u>December 31, 2008</u>			<u>December 31, 2007</u>		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and Revenue						
Federal Financial Assistance						
Department of Health and Human Services/ Office of Community Services						
Family Violence Prevention Services	\$153,383		\$153,383	\$319,155		\$319,155
Office of Violence Against Women						
Katrina Emergency Grant				10,000		10,000
Department of Justice						
Rural Projects and Services	93,925		93,925	270,651		270,651
Domestic Violence Fatality Review	84,540		84,540	278,394		278,394
Coalition Grant	28,557		28,557	114,100		114,100
NRC Katrina Emergency Grant				42,514		42,514
Louisiana Commission on Law Enforcement Violence Against Women with Disabilities				47,762		47,762
State Financial Assistance						
Office of Women's Services - Hotline	43,729		43,729	61,517		61,517
Children's Trust Fund				19,308		19,308
Training and Technology Grant	46,814		46,814	85,323		85,323
Conference income				55,006		55,006
Hurricane Relief Fund		\$50	50		\$7,079	7,079
Resource income	1,490		1,490	11,930		11,930
Other income	5,465		5,465	17,644		17,644
Dues and related income	16,170		16,170	21,849		21,849
Contributions	2,194		2,194	298,628		298,628
Training				1,600		1,600
Net assets released from restrictions				118,461	(118,461)	
Total support and revenue	476,267	50	476,317	1,773,842	(111,382)	1,662,460
Expenses						
Program Services	438,307		438,307	1,368,226		1,368,226
Management and general	375,461		375,461	111,574		111,574
Total expenses	813,768		813,768	1,479,800		1,479,800
Net Increase (Decrease) in Net Assets	(337,501)	50	(337,451)	294,042	(111,382)	182,660
Beginning Net Assets, January 1	476,889	4,383	481,272	182,847	115,765	298,612
Ending Net Assets, December 31	139,388	4,433	143,821	476,889	4,383	481,272

The accompanying notes are an integral part of these financial statements.

Louisiana Coalition Against Domestic Violence, Inc.
 Statements of Functional Expenses
 Year Ended December 31, 2008

	Women's Services Hotline	Rural Projects & Services	Coalition Grants	Dept. of Justice Encourage to Arrest Grant	Family Violence Prevention Fund	Training and Technical	Total Program Services	Manage- ment, General & Other	Totals
Salaries	\$5,177	\$9,183	\$10,887	\$9,135	\$36,803		\$71,185	\$249,778	\$320,963
Benefits	460	2,525	2,963	2,543	6,369		14,860	54,064	68,924
Travel	436	258	805	98	3,375		4,972		4,972
Supplies	18,734	184	150	503	4,711		24,282	1,184	25,466
Equipment and maintenance		612	247	421	2,459	\$6,496	10,235		10,235
Contractual services		61,038	7,868	60,555	59,074	40,319	228,854	53,277	282,131
Occupancy	18,909	11,763	5,637	6,285	40,613		83,207	1,207	84,414
Special projects/ conference					501		501		501
Depreciation								15,951	15,951
Dues					211		211		211
Totals	<u>43,716</u>	<u>85,563</u>	<u>28,557</u>	<u>79,540</u>	<u>154,116</u>	<u>46,815</u>	<u>438,307</u>	<u>375,461</u>	<u>813,768</u>

The accompanying notes are an integral part of these financial statements.

Louisiana Coalition Against Domestic Violence, Inc.
Statement of Functional Expenses
Year Ended December 31, 2007

	Women's Services	Rural Projects & Services	Hotline Enhance- ment	Grants from Ms. Foundation	Dept. of Justice	Violence Against Women	Family Violence Prevention	Hurricane Relief	Training and Technical	Total Program Services	Manage- ment, General	Totals
	<u>Hotline</u> <u>Services</u>	<u>Grants</u> <u>Services</u>	<u>Grant</u> <u>Enhance- ment</u>	<u>Project</u> <u>Foundation</u>	<u>Grant</u> <u>to Arrest</u>	<u>Disabilities</u> <u>with</u>	<u>PCADV</u> <u>Fund</u>	<u>Fund</u> <u>Relief</u>	<u>Services</u> <u>Technical</u>	<u>Services</u> <u>Program</u>	<u>& Other</u> <u>General</u>	<u>Totals</u>
Salaries	\$32,389	\$86,583	\$54,073	\$6,189	\$94,472	\$5,104	\$10,950	\$164,109	\$39,350	\$463,636	\$6,592	\$470,228
Benefits	5,352	25,275	15,013	2,150	24,485	1,677	3,141	40,891		120,777		120,777
Travel	1,072	2,642	28,433	659	9,561		5,410	61,971		109,894	989	110,883
Supplies	3,280	44,762	7,908	94	25,739	1,006	4,931	18,635	\$1,745	155,942	4,293	160,235
Equipment and maintenance	338	7,752	880		7,524	537	18,009	2,448	6,728	44,395		44,395
Contractual services	1,400	16,412	1,009		54,374	17,254		11,243	2,290	104,291	10,000	114,291
Subcontracts		22,127				19,700				41,827		41,827
Occupancy	17,538	16,208	4,914		18,683	2,587	74	12,035	600	74,349	2,114	76,463
Special projects/ conference		64,227	1,870		43,663				19,446	134,820	73,634	208,454
Depreciation											13,952	13,952
Hurricane Relief								116,475		116,475		116,475
Dues								1,820		1,820		1,820
Totals	<u>61,569</u>	<u>285,988</u>	<u>114,100</u>	<u>9,092</u>	<u>278,501</u>	<u>47,865</u>	<u>42,515</u>	<u>318,766</u>	<u>68,414</u>	<u>1,368,226</u>	<u>111,574</u>	<u>1,479,800</u>

The accompanying notes are an integral part of these financial statements.

Louisiana Coalition Against Domestic Violence, Inc.
 Statements of Cash Flows
 Years Ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Cash Flows from Operating Activities		
Increase (Decrease) in Net Assets	(\$337,451)	\$182,660
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:		
Depreciation expense	15,951	13,951
(Increase) Decrease in assets		
Grant receivables	(72,731)	44,474
Prepaid expenses	(2,437)	(1,253)
Increase (Decrease) in liabilities		
Accounts payable	43,128	(10,987)
Deferred revenue	(59,931)	168,005
Accrued liabilities	<u>(12,192)</u>	<u>9,939</u>
<u>Net cash provided by (used in) operating activities</u>	<u>(425,663)</u>	<u>406,789</u>
Cash Flows from Investing Activities		
Purchase of fixed assets	<u> </u>	<u>(44,917)</u>
<u>Net cash (used) in investing activities</u>	<u> </u>	<u>(44,917)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(425,663)	361,872
Cash and Cash Equivalents		
Beginning of year	<u>545,218</u>	<u>183,346</u>
End of year	<u><u>119,555</u></u>	<u><u>545,218</u></u>

The accompanying notes are an integral part of these financial statements.

Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2008

Note 1-Summary of Significant Accounting Policies

A. Organization

The Louisiana Coalition Against Domestic Violence, Inc. (LCADV) is a not-for-profit statewide network of domestic violence programs, supportive organizations, and individuals that share the goal of ending violence against adults and children in Louisiana. LCADV empowers its members through advocacy, education, resource development and allocation of funds to domestic violence centers throughout Louisiana. Technical assistance is also provided to law enforcement and the court and social services networks throughout Louisiana.

LCADV supports the development and provision of services to domestic violence victims and provides a forum for its members to meet regularly in order to network, receive training, and identify resources. LCADV works to improve systems that respond to domestic violence through education and training and to work toward the elimination of domestic violence by exposing its root causes through public awareness of the problem, the need for change and services available in Louisiana.

B. Accounting Basis

The financial statements of the Louisiana Coalition Against Domestic Violence, Inc. have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

C. Basis of Presentation

The LCADV's financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted Net Assets

Unrestricted net assets are limited only by the broad limits resulting from the nature of the organization, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws and limits resulting from contractual agreements with suppliers, creditors and others entered into by the organization in the normal course of its business.

Temporarily Restricted Net Assets

These are assets whose use by the LCADV has been limited by donors (a) to later periods of time or other specific dates, or (b) to specified purposes.

Permanently Restricted Net Assets

These are assets received with donor-imposed restrictions permanently limiting the LCADV's use of the asset.

Presently, the LCADV has unrestricted and temporarily restricted net assets, but no permanently restricted net assets.

Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2008

Note 1-Summary of Significant Accounting Policies (Continued)

D. Contributions

The LCADV accounts for contributions in accordance with the requirements of the Financial Accounting Standards Board in Statement of Financial Accounting Standards (SFAS) No. 116 "Accounting for Contributions Received and Contributions Made". In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements.

Unconditional promises to give cash and other assets to the LCADV are reported at fair value on the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value on the date the gift is received.

E. Equipment and Furnishings

LCADV follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$1,000. Depreciation is computed using the straight-line method over three to seven years. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in the statement of activity for the period or the grantor may request the proceeds from the sale or may request the equipment be returned back to them at the end of the grant period. Since its existence, no assets have been requested back from the LCADV by its grantors.

F. Income Taxes

The LCADV operates under Section 501(c)(3) of the Internal Revenue Code, and is generally exempt from federal, state and local income taxes. Accordingly, no provision for income taxes is included in the financial statements. The organization has been classified as an organization that is not a private foundation under Section 509(a).

G. Cash and Cash Equivalents

For purposes of the statement of cash flows, the LCADV considers all unrestricted cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2008

Note 1-Summary of Significant Accounting Policies (Continued)

I. Annual and Sick Leave

The LCADV accrues vacation for all full-time employees at a rate of one day per month (12 days annually) during the first year of employment; two days per month (24 days annually) for years two through four; three days per month (36 days annually) during the fifth year and thereafter. Part-time employees accrue annual leave in the same manner as noted above on a prorated basis. Employees can carry over a maximum of 10 days of vacation per year. The accrued liability for annual leave totaled \$1,450 and \$14,500 at December 31, 2008 and 2007, respectively.

Note 2-Grants Receivable

The LCADV had the following grants receivable at December 31, 2008 and 2007:

	<u>2008</u>	<u>2007</u>
Domestic Violence Fatality Review	\$67,543	\$16,120
Family Violence Prevention Services	8,610	72,704
Hotline	16,995	10,327
Department of Justice - Rural Projects	69,365	19,078
Coalition	46,291	17,734
Other	<u>2,452</u>	<u>2,562</u>
Total grants receivable	<u>211,256</u>	<u>138,525</u>

Note 3-Furniture and Fixtures

Fixed assets and allowance for depreciation are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Equipment and furnishings	\$164,070			\$164,070
Less: depreciation	<u>(125,323)</u>	<u>(\$15,951)</u>		<u>(141,274)</u>
	<u>38,747</u>	<u>(15,951)</u>		<u>22,796</u>

Note 4-Concentrations

The LCADV receives 76% of its revenues from federal grantors.

Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2008

Note 5-Contingencies

The LCADV participates in federal and state grant programs which are governed by various rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agency; therefore, to the extent that the LCADV has not complied with the rules and regulations governing the grants, refunds of any money received and the collectibility of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the LCADV.

Note 6-Lease

The LCADV leases office space under an operating lease for a monthly rental of \$3,075 per month which expires May 31, 2012. Total lease payments paid were \$36,900 and \$34,895 for the years ended December 31, 2008 and 2007, respectively. These costs are recorded within the line item administrative expenses on the detailed schedule of expenses by program.

The future rental payments are as follows:

2009	\$36,900
2010	36,900
2011	36,900
2012	<u>15,375</u>
	<u>126,075</u>

Note 7-Designated Unrestricted Net Assets

Unrestricted net assets designated by the LCADV as of December 31, 2008 and 2007, are as follows:

	<u>2008</u>	<u>2007</u>
Executive Employee Agreement	<u>\$ —</u>	<u>\$35,000</u>

Note 8-Temporarily Restricted Net Assets

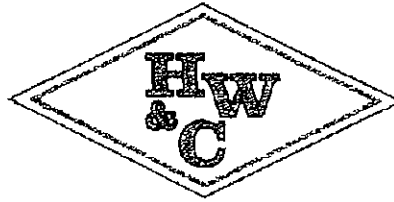
Temporarily restricted net assets are restricted as follows:

	<u>2008</u>	<u>2007</u>
Hurricane Relief Fund	<u>\$4,433</u>	<u>\$4,383</u>

Supplementary Information

HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

J. CHARLES PARKER, C.P.A.
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June 25, 2009

**Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards***

The Board of Directors
Louisiana Coalition Against Domestic Violence, Inc.
Baton Rouge, Louisiana

We have audited the financial statements of the Louisiana Coalition Against Domestic Violence, Inc. (LCADV) as of and for the year ended December 31, 2008, and have issued our report thereon dated June 25, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the LCADV's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the LCADV's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors, management, the Louisiana Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.

Yours truly,

Hawthorn, Wymouth & Carroll, L.L.P.

**Louisiana Coalition Against Domestic Violence
Schedule of Current Year Findings and Questioned Costs
Year Ended December 31, 2008**

Financial Statements - Audit Findings

None.

**Louisiana Coalition Against Domestic Violence
Schedule of Prior Year Findings and Questioned Costs
Year Ended December 31, 2008**

Financial Statements - Audit Findings

2007-01 Late Filing

Condition

The audit report is to be submitted to the Legislative Auditor's Office no more than six months after the end of the fiscal year.

Recommendation

Planning and preparation should be made to anticipate circumstances which would delay report beyond the required filing date.

Management's Response

We agree with the recommendation. We would like to note that all employees vacated their positions without notice and left the offices in much disarray.

Resolution: This finding was resolved in the current year.

2007-02 Travel Documentation

Condition

During our audit, we noted two travel reimbursement checks totaling \$1,236 which did not have proper supporting documentation.

Recommendation

Proper supporting documentation should be retained for all travel reimbursements.

Management's Response

We agree with the recommendation. Before any checks are written for travel reimbursements, the contract CPA will ensure that all documentation is attached and proper signatures of supervisors have been obtained.

Resolution: This finding was resolved in the current year.

2007-3 Executive Director Severance Pay

Condition

LCADV had an Executive Employment Agreement with the Executive Director which provided for \$35,000 in severance benefits. In January 2008, the Executive Employment Agreement was disregarded upon the drafting of a new severance policy that was not approved by the majority of the Board. The new severance policy provided for (1) one month's salary for every year of employment with LCADV, (2) six months of health insurance from date of resignation, (3) payout of all personal and vacation time accrued, (4) reimbursement of all expenses, and (5) all regular salary and benefits due at the time of resignation. The new severance policy was only signed by one member of the Board. Under the new severance policy, the Executive Director received approximately \$94,000 for severance benefits.

**Louisiana Coalition Against Domestic Violence
Schedule of Current Year Findings and Questioned Costs
Year Ended December 31, 2008**

Financial Statements - Audit Findings (Continued)

2007-3 Executive Director Severance Pay (Continued)

Recommendation

Changes that are made to the Executive Employment Agreement must be approved by the majority of the Board.

Management's Response

In December of 2007, the then President of LCADV conducted a vote of the Executive Committee of LCADV. At that time, she obtained a majority of executive committee members approval to issue the severance package the former Executive Director received. Unfortunately, no written documentation could be located.

Resolution: This finding was resolved in the current year.

2007-4 Employee Severance Pay

Condition

The outgoing Executive Director, without approval of the Board, offered all the employees of LCADV the same severance package that was offered to her. The employees severance packages totaled approximately \$200,000. LCADV's personnel policy states that upon separation of service employees are only owed for accrued vacation time. This total amount would have been approximately \$13,000.

Recommendation

Changes made to personnel policies should be approved by the Board.

Management's Response

Personnel policies will be amended to include a statement that under no circumstances will LCADV Executive Director have the authority to issue severance packages to agency employees.

Resolution: This finding was resolved in the current year.